§80.100

(b) The symbol of the Dingell-Johnson Sport Fish Restoration Act follows:



(c) The symbol of the Acts when used in combination follows:



[76 FR 46156, Aug. 1, 2011, as amended at 79 FR 54668, Sept. 12, 2014]

§80.100 Does an agency have to display one of the symbols in this part on a completed project?

No. A State fish and wildlife agency does not have to display one of the symbols in §80.99 on a project completed under the Acts. However, the Service encourages agencies to display the appropriate symbol following these requirements or guidelines:

- (a) An agency may display the appropriate symbol(s) on:
- (1) Areas such as wildlife-management areas, shooting ranges, and sportfishing and boating-access facilities that were acquired, developed, operated, or maintained with funds authorized by the Acts; and

- (2) Printed or Web-based material or other visual representations of project accomplishments.
- (b) An agency may require a subgrantee to display the appropriate symbol or symbols in the places described in paragraph (a) of this section.
- (c) The Director or Regional Director may authorize an agency to use the symbols in a manner other than as described in paragraph (a) of this section.
- (d) The Director or Regional Director may authorize other persons, organizations, agencies, or governments to use the symbols for purposes related to the Acts by entering into a written agreement with the user. An applicant must state how it intends to use the symbol(s), to what it will attach the symbol(s), and the relationship to the specific Act.

- (e) The user of the symbol(s) must indemnify and defend the United States and hold it harmless from any claims, suits, losses, and damages from:
- (1) Any allegedly unauthorized use of any patent, process, idea, method, or device by the user in connection with its use of the symbol(s), or any other alleged action of the user; and
- (2) Any claims, suits, losses, and damages arising from alleged defects in the articles or services associated with the symbol(s).
- (f) The appearance of the symbol(s) on projects or products indicates that the manufacturer of the product pays excise taxes in support of the respective Act(s), and that the project was funded under the respective Act(s) (26 U.S.C. 4161, 4162, 4181, 4182, 9503, and 9504). The Service and the Department of the Interior make no representation or endorsement whatsoever by the display of the symbol(s) as to the quality, utility, suitability, or safety of any product, service, or project associated with the symbol(s).
- (g) No one may use any of the symbols in any other manner unless the Director or Regional Director authorizes it. Unauthorized use of the symbol(s) is a violation of 18 U.S.C. 701 and subjects the violator to possible fines and imprisonment.

Subpart I—Program Income

§80.120 What is program income?

- (a) Program income is gross income received by the grantee or subgrantee and earned only as a result of the grant during the grant period.
- (b) Program income includes revenue from:
 - (1) Services performed under a grant;
- (2) Use or rental of real or personal property acquired, constructed, or managed with grant funds;
- (3) Payments by concessioners or contractors under an arrangement with the agency or subgrantee to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds;
- (4) Sale of items produced under a grant;
- (5) Royalties and license fees for copyrighted material, patents, and in-

- ventions developed as a result of a grant; or
- (6) Sale of a product of mining, drilling, forestry, or agriculture during the period of a grant that supports the:
- (i) Mining, drilling, forestry, or agriculture: or
- (ii) Acquisition of the land on which these activities occurred.
- (c) Program income does not include:
- (1) Interest on grant funds, rebates, credits, discounts, or refunds;
- (2) Sales receipts retained by concessioners or contractors under an arrangement with the agency to provide a service in support of grant objectives on real property acquired, constructed, or managed with grant funds;
- (3) Cash received by the agency or by volunteer instructors to cover incidental costs of a class for hunter or aquatic-resource education;
- (4) Cooperative farming or grazing arrangements as described at §80.98; or
- (5) Proceeds from the sale of real property.

§80.121 May an agency earn program income?

A State fish and wildlife agency may earn income from activities incidental to the grant purposes as long as producing income is not a primary purpose. The agency must account for income received from these activities in the project records and dispose of it according to the terms of the grant.

§ 80.122 May an agency deduct the costs of generating program income from gross income?

- (a) A State fish and wildlife agency may deduct the costs of generating program income from gross income when it calculates program income as long as the agency does not:
 - (1) Pay these costs with:
- (i) Federal or matching cash under a Federal grant; or
 - (ii) Federal cash unrelated to a grant.
 - (2) Cover these costs by accepting:
- (i) Matching in-kind contributions for a Federal grant; or
- (ii) Donations of services, personal property, or real property unrelated to a Federal grant.
- (b) Examples of costs of generating program income that may qualify for deduction from gross income if they